No. 01(14)/2016-E.H(A) (Vol.III) Government of India Ministry of Finance Department of Expenditure

North Block, New Delhi Dated 01st April, 2024

OFFICE MEMORANDUM

Subject:

Revised guidelines on financial Limits to be observed in determining cases relating to New Service (NS) / New Instrument of Service (NIS) – Amendment to Annexure-I of Appendix-3 of General Financial Rules 2017.

Attention is invited towards Annexure-I of Apendix-3 of General Financial Rules (GFR) 2017 regarding financial limit to be observed in determining cases relating to New Service/New Instrument of Service (NS/NIS) [Rule 63 of GFRs 2017].

- 2. In this regard, it is stated that Budget Division of Department of Economic Affairs vide their O.M. No. F.1(22)-B(AC)/2022 dated 23rd February, 2024 issued revised financial limits relating to NS/NIS and guidelines in supersession of their O.M. No. F.1(23)/B(AC)/2005 dated 25th May, 2006 so as to ensure uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Departments.
- 3. Accordingly, it has been decided to amend the Annexure 1 to Appendix-3 of GFRs 2017 by replacing the O.M. dated 25th May 2006 with O.M. dated 23rd February, 2024 issued by Budget Division of Department of Economic Affairs as mentioned in the para above. A copy of the Budget Division of Department of Economic Affairs O.M. dated 23rd February, 2024 is attached herewith.
- This issues with the approval of Competent Authority.

(Chandra Prakash Kushwaha) Under Secretary to the Government of India

To

- 1. All Ministries/Departments of the Government of India.
- 2. Financial Advisers of all Ministries/Departments of Government of India

No.F.1 (22)-B (AC)/2022
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

OFFICE MEMORANDUM

New Delhi, the 23rd February, 2024

Subject:

Revised Guidelines on Financial Limits to be observed in determining cases relating to 'New Service'/ 'New instrument of Service'.

In pursuance to the approval by the Public Accounts Committee, vide its One hundred third Report (Seventeenth Lok Sabha) (2023-24), on the proposal for revision of financial limits for determining the cases relating to 'New Service' (NS)/'New Instrument of Service' (NIS) for re-appropriation of funds, the revised limits and guidelines are hereby conveyed in supersession of this Ministry's Office Memorandum No. F.1(23)-B(AC)/2005 dated 25th May 2006. The extant guidelines are being revised to ensure systemic uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Departments.

- Definition of 'New Service' (NS)/'New Instrument of Service' (NIS):
 - (i) 'New Service': As in Article 115(1)(a) of the Constitution of India, it refers to expenditure arising out of a new policy decision, not brought to the notice of Parliament earlier, including a new activity or a new form of investment.
 - (ii) 'New Instrument of Service': It refers to relatively large expenditure arising out of important expansion of an existing activity.
- 3. Applicability of 'New service'/ 'New Instrument of Service':
 - (i) The revised financial limits are attached as Annexure 'A'.
 - (ii) The limits shall be applicable to all ministries including Ministry of Railways, Ministry of Defence and Department of Post.
 - (iii) The nature of transactions under consideration for applicability of the financial limits have been aligned strictly with the 'object head of account'. It is treated as Primary Unit of Appropriation.
 - (iv) This means that the guidelines shall correspond to the original appropriation as available at the level of 15-digit numeric code in respect of civil ministries and/or final unit of appropriation as available in the Detailed Demand for Grants in respect of non-civil ministries, as the case may be.
 - (v) Definitions as indicated in Paragraph 2 above will be the guiding factor while making decision on the applicability of limits of New Service/New Instrument of Service.
- 4. While using these terms and applying the financial limits as indicated in the Annex, it needs to be noted that no expenditure can be incurred from the Consolidated Fund

of India on a 'New Service'/'New Instrument of Service' without prior approval of Parliament through supplementary demands for grants.

5. Where in an emergent case of 'New Service' / 'New Instrument of Service' it is not possible to wait for prior approval of Parliament, the Contingency Fund of India can be drawn upon for meeting the expenditure pending its authorization by Parliament. Recourse to this arrangement should normally be taken only when Parliament is not in session. Such advances are required to be recouped to the Fund by obtaining a Supplementary Grant. However, when Parliament is in session, a Supplementary Grant should preferably be obtained before incurring any expenditure on a 'New Service' 'New Instrument of Service'. That is to say, recourse to Contingency Fund of India should be taken only in cases of extreme urgency. In such cases the following procedure recommended by the Sixth Lok Sabha Committee on Papers Laid on the Table in their 4th Report should be observed:

"As far as possible, before such withdrawal is made, the concerned Minister may make a statement on the floor of the Lok Sabha for information giving details of the amount and the scheme for which the money is needed. In emerger t cases, however, where it is not possible to inform the Members in advance, the withdrawal may be made from the Contingency Fund and soon thereafter a statement may be laid on the Table of the Lok Sabha for the information of the Members".

It has been suggested by the Rajya Sabha Secretariat that the above procedure may also be observed in Rajya Sabha.

- 6. Checks to be observed by the Ministries/Departments to ensure compliance of the provisions of this Office Memorandum are as under:
 - (i) By Integrated Finance Division/Budget Unit: A specific certificate should be recorded in each case involving augmentation of sanctioned provision on receipt of related proposals, to the effect that the proposed augmentation attracts/does not attract financial limits of 'New Service'/ 'New Instrument of Service':
 - (ii) By PAOs: Each expenditure sanction to be examined by PAOs from the 'New Service'/ 'New Instrument of Service' angle keeping in view the financial limits indicated in the Annex;
 - (iii) Where any doubt arises about the application of financial limits of 'New Service'/ 'New Instrument of Service', the PAO would seek decision from Financial Advisor of appropriate jurisdiction.
- 7. Circumstances for obtaining Supplementary grants for expenditure qualifying as 'New Service'/ 'New Instrument of Service' and the reporting procedure thereof are as follows:
 - (i) If sufficient savings are available within the same section of the relevant grants for meeting additional expenditure to the extent mentioned in column 2 of the Annex A, re-appropriation can be made, subject to report to Parliament;

- (ii) Report to Parliament should ordinarily be made through the ensuing batch of Supplementary Demands for Grants, failing which by adding an Annex in the Detailed Demands of the Ministry/ Department for the ensuing year;
- (iii) A suitable write-up of such cases where possible, may also be made in the Notes on Demands for Grants of the Ministry/Department;
- (iv) Mere depiction of augmented provisions in the Revised Estimates included in the Demands for Grants will not be adequate to meet the requirement to incur expenditure. In cases where the financial limits of 'New Service'/ 'New Instrument of Service' are attracted, approval of Parliament may be obtained for incurring such expenditure through Supplementary Demands for Grants;
- (v) The provisions in the Vote on Account' are not intended to be used for expenditure on any 'New Service'. In cases of urgency, expenditure on a 'New Service' during Vote on Account period can, therefore, be incurred only by obtaining an advance from the Contingency Fund. Such advances will be resumed to the Contingency Fund on enactment of Appropriation Act in respect of expenditure for the whole year.

8. Exceptions:

- (i) Having regard to the volume and nature of Government transactions, it is not possible to list out all such cases which are not attracted by 'New Service'/ 'New Instrument of Service' limits. Broadly, expenditure on normal activities of Government (such as normal administrative expenditure including those resulting from re-organization of Ministries/ Departments, holding of conferences, seminars, exhibitions, surveys, feasibility studies, etc., assistance to foreign Governments, contributions to international bodies, and fulfilment of Government guarantee on its invocation) may not attract limits of 'New Service'/'New Instrument of Service';
- (ii) Transfers to State and Union Territory Governments are also exempt from these limits provided the scheme is not new;
- (iii) Further, these limits are applicable only to expenditure which is subject to Vote of Parliament.
- 9. For ease of understanding and guidance, 'Object Head-wise Matrix' of the financial limits is enclosed at **Annexure 'B'**. However, the definitions of NS/NIS and the limits prescribed by PAC shall be borne in mind while applying these limits.

10. Doubtful cases:

In case of disagreement between the Integrated Finance Wing and Pay and Accounts Office, the Ministry/ Department may send a self-contained communication to the Budget Division, Ministry of Finance, bringing out specific point(s) of doubt incorporating their Financial Adviser's views thereon. The decision taken by the Budget Division in the matter will be final.

11. Conclusion:

While agreeing to the revision of norms for re-appropriation of funds as annexed, the Public Accounts Committee in its One hundred and third Report (Seventeenth Lok Sabha) has concluded by stating as under:

'The Committee also expect the Financial Advisors of all the Ministries/Departments to ensure that no violation occur in implementation of the revised limits for 'New Service'/'New Instrument of Service'. It goes without saying that any slackness in complying with the same may be strictly dealt with.'

- 12. Department of Expenditure, Ministry of Finance, will issue further orders related to the amendments in provisions of Annexure I to Appendix 3 of the General Financial Rules 2017 consequent to the extant revision in the financial limits of 'New Service'/ 'New Instrument of Service'.
- 13. This issues with the approval of the Finance Secretary and Secretary Expenditure.
- 14. Hindi version will follow.

(Vishnukanth P.B.)

Director (Budget)

To

- 1. All Ministries/Departments of the Government of India.
- 2. Financial Commissioner (Railways), Financial Advisor (DS), Member Finance (Telecom) and all other Financial Advisors
- 3. Finance Secretaries of Union Territory Administration (Chandigarh, Andaman and Nicobar Islands, Dadra and Nagar Haveli and Lakshadweep)
- 4. Controller General of Accounts, Controller General of Defence Accounts and Chief Controller of Accounts of Ministries

Copy forwarded for information to:

- 1. Lok Sabha Secretariat (PAC) Branch/Rajya Sabha Secretariat
- 2. Comptroller and Auditor General of India and all Director of Audit/Accountant General
- 3. Finance Secretaries of all State and Union Territory Governments

y. Director (Budget)

Annexure 'A" to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

Financial limits to be observed in determining the cases relating to 'NEW SERVICE'/'NEW INSTRUMENT OF SERVICE'

New Service (NS)

- All new services [except for the new 'Works' under Capital section] shall be considered as 'New Service' as defined in Article 115 of the Constitution and shall accordingly need prior approval of the Parliament;
- 2. In case of services failing under the category of new works under Capital section (currently classified as Land/Building/Machine in line with Rule 8 of the Delegation of Financial Powers as amended through Ministry of Finance Gazette Notification dated 16.12.2022), the financial limits for the 'New Service' shall be as under:

Object Heads	Reporting Limit	Prior Approval of Parliament
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 Machinery & Equipment; ICT Equipment; Building and Structure; Infrastructural Assets; Arms and Ammunitions; and Land 	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within same section of the Grant	Above ₹ 100 crore, subject to savings within same section of the Grant

New Instrument of Service (NIS)

3. The financial limits for the 'New Instrument of Service' shall be as under:

Object Heads	Reporting Limit	Prior Approval of Parliament
4	2	3.
 Investment; Loans and advances; Subsidies; Machinery and equipment; ICT Equipment; Building and Structures; Infrastructure assets; Arms and ammunitions Land; GIA Capex; GIA General; GIA Salary 	upto 20% of the original appropriation* OR upto ₹ 100 crore whichever is higher [subject to savings within same section of the Grant]	Above 20% of the original appropriation (15-digit line item) OR Above ₹ 100 crore, whichever is higher [subject to savings within same section of the Grant]
All other Object Heads	Each case to be d	

^{*} refers to the 15-digit numeric code in respect of civil Ministries or final unit of appropriation available in the Detailed Demand for Grants in respect of non-Civil Ministries

Annexure '8' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02,2024

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Annexure 'B' to the Ministry of Finance OM No. 1(22)-8(AC)/2022 dated 23.02.2024

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Annexure '8' to the Ministry of Finance OM No. 1(22)-8(AC)/2022 dated 23.02.2024

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Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

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)	<u>`</u>	Alu ividierial and	All cases	1ses	To be decide	To be decided on merits	
	1	tydipilicii.					وينابغ والمدالة
¥	41	Secret Service	All cases	ises	To he decide	To be decided on movie	
		Expenditure			200	STEEL TO BE	
33	44	Loss in Exchange	Exempted	oted	Exem	Exempted	Folling within the
				00 0 - 1 000		5	Concont of Mount
					######################################	**************************************	COLLCEPT OF NOTIFIED

Annexure 'B' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

	0-4-20	(000 processor) color and the definition of the color and	New S	New Service	New Instrum	ent of Service	
v= 23.50** 66 vet 3**			Reporting	Prior Approval	Reporting	Prior Approval	ad 200 to converted
70 AMARON - 400	ຄ	Category	Limi	Limit	Limit	Limit	Remarks
SI.No. Ot	Object	Object Head	Category	Category	Category	Category	
Ω.	Code						A CONTRACT OF THE STREET OF TH
		vva_v0.get=000000000000000000000000000000000000	The second secon				Establishment
anda.	w.F.					**************************************	Expanditure
-	1				Fxen	Exempted :	Charged Expenditure
36	45	Interest Payments	LVC)				
37	49	Other Revenue	Exen	Exempted	Exen	npted	Falling within the
···•		Evnenditure			-	n/occomo*n*	concept of Normal
	randriani).	ויים אינים ליים אינים אינים אינים אי					Establishment
in-Accordance	and company for our						Expenditure
S.C.	2	Motor Vehicles) 	All cases	To be decid	ed on merits	
	5	Machinery and	Above ₹50	Above ₹ 100	Upto 20% of	Above 20% of	€-0,0 -1400 .
·	ì	Equipment	crore but not	crore subject to	original	original	gamagi de de la companya
*****	**************************************	•	exceeding ₹	savings within	appropriation	appropriation	0.00 at 10 a
esta en procesa.	oodo Silan Na Poole		100 crore,	the same	(15 digit line	{15 digit line	
guddharran gan	pooko* soc.a		subject to	section of the	item) or Upto	item) or Above	
accountrated			savings within	grant	Rs 100 crore,	Rs 100 crore,	
oramoora.	#***P>**		the same	- por - iggion la	whichever is	whichever is	
**************************************			section of the		higher, subject	higher, subject	
			erant	0.401.0- ***	to savings	to savings	
-20.02 45 000	~ ~		C	eg valuences somm	within the	within the same	i i
	4 "- 4 9 T		« 		same section	section of the	
genegypiecesky			- gan Salah - Tha		of the grant	grant	And the second s

			Remarks		**** ********************************
	NEW HISTORINETT OF SETVICE	Prior Approval Limit	Category	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the grant Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings	within the same
Alcon Instant	INCA HISTOR	Reporting Limit	Category	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section of the grant Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings	within the
New Service		Prior Approval Limit	Category	Above ₹ 100 crore subject to savings within the same section of the grant Above ₹ 100 crore subject to savings within the same section of the grant	
WeN		Reporting Limit	Category	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	
		Category	Object Head	Information, Computer, Telecommunications (ICT) equipment Structures	The state of the s
)	Object Code	72	
	**************************************		SI.No.	4	Sandithaman and accompany

Annexure '8' to the Ministry of Finance OM No. 1(22)-B(AC)/2022 dated 23.02.2024

	To be decided on merits	To be decid	All cases	All	Furniture & Fixtures	74	43
eriologicamicolita	grant	of the grant				. 2003 - 10-20-20	
	section of the	same section	***************************************			~~~	
Parasolas VIII	within the same	within the	. #5294000-1	·		** **********	K-magoooran
	to savings	to savings	**************************************	grant			
	higher, subject	higher, subject	yaşım (Tayım)	section of the			
	whichever is	whichever is		the same		etaronto rom	
	Rs 100 crore,	Rs 100 crore,	grant	savings within			
	item) or Above	item) or Upto	section of the	subject to			~
	(15 digit line	(15 digit line	the same	100 crore,		*****	
	appropriation	appropriation	savings within	exceeding ₹		····	
	original	original	crore subject to	crore but not		·*************************************	00-40 0 3.04
	Above 20% of	Upto 20% of	Above ₹ 100	Above ₹50	Infrastructural Assets	73	42
	Bianic	or the grant	AND THE COLOR	indigen indice.		· 1981 (875 - 1970 - 187	00-mil - 0
	section of the	⇒	**************************************	riche di la menue e			vve* - v /v=*
			A design of the contract of th	The state of the s		Code	,
	Category	Category	Category	Category	Object Head	Object	SI.No.
Remarks	Limit	Cimit	Limit	Limit	Category	ູດ	Anglilliann sink allen n
	Prior Approval	Reporting	Prior Approval	Reporting			1 ₈
	New Instrument of Service	New Instrum	New Service	New			
- A TOWN OF THE PARTY OF THE PA	And the second s	Particular designation of the second	And the contraction of the property of the pro	contributed and any order to the first terminal and the first of the first	The second secon	100 miles	A STANDARD S

Code Object Head Category Limit Lim	******			New	New Service	Naw Inctrin	mont of Cariara	
Object Object Head Category	· Onessa							
Object Head Category Category Category Category Category 75 Arms and Above ₹ 50 Above ₹ 100 Upto 20% of Above 20% of Above 20% of Capital) Above ₹ 200 Upto 20% of Above 20% of Above 20% of Capital) (Capital) exceeding ₹ Savings within 100 crore, the same savings within grant the same savings within grant the same section of the grant (15 digit line item) or Upto item) or	***	J	ategory	Reporting	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
Above ₹50 Above ₹100 Upto 20% of crore but not crore subject to original exceeding ₹ savings within 100 crore, the same subject to section of the same the same the same section of the grant the same section of the grant whichever is section of the grant to savings within the same section of the grant higher, subject to savings within the same section of the grant of	SI.No.	·	Object Head	Category	Category	Category	Category	Remarks
76 Upgradation All cases Procurement of Heritage Assets and n.e.c. (not elsewhere classified	4	25	Arms and Ammunitions (Capital)	Above ₹ 50 crore but not exceeding ₹ 100 crore, subject to savings within the same section of the grant	Above ₹ 100 crore subject to savings within the same section of the grant	Upto 20% of original appropriation (15 digit line item) or Upto Rs 100 crore, whichever is higher, subject to savings within the same section	Above 20% of original appropriation (15 digit line item) or Above Rs 100 crore, whichever is higher, subject to savings within the same section of the	
Procurement of Heritage Assets and n.e.c. (not elsewhere classified	45	76	Ungradation	A 11 A		or the grant	grant	Source-type may be a second to the second
Heritage Assets and n.e.c. (not elsewhere classified		**************************************	Procurement of	Ŭ = ¥	9565	To be decid	ed on merits	
n.e.c. (not elsewhere classified	landon , con governo v	₩	Heritage Assets and		ora admining, was play		i in mana na	
The state of the s	**************************************	***************************************	n.e.c. (not elsewhere classified		PROPERTY STATE A STATE		Odra Marine	
•	46	77	Other Fixed Assets	ΔII C3	3030			A THE PASSE OF THE

- Lang Austra Original Profession (Profession 中の中で、のような、の中では明ら	y right man year on a giften mandels mandels mandels the designation of the state o	New!	New Service	New Instrum	ent of Service	L
	Category	Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	Pemarks
Sl.No. Object	Object Head	Category	Category	Category	Category	And the state of t
47 78	Land	Above ₹50	Above ₹ 100	Upto 20% of	Above 20% of	
80-	rectivit den	crore put not	Gore subject to	Oligina.	Official	
e wie · · ·	Star A O VA	exceeding ₹	savings within	appropriation	appropriation	
K v ráw ré	acompanie o vi	100 crore,	the same	(15 digit line	(15 digit line	
the distance of	mm m 100° a 3-0° f	subject to	section of the	item) or Upto	item) or Above	
100 ray-1860a - A	maratickien room	savings within	grant	Rs 100 crore,	Rs 100 crore,	
000ma ~00°0 - g=	dean v no n	the same		whichever is	whichever is	
mi value en		section of the		higher, subject	higher, subject	
39 9 -y. 1.000 1		grant		to savings	to savings	
munotion -				within the	within the same	
a considera				same section	section of the	
	99,0° - 10 - 10 - 10 - 10 - 10 - 10 - 10 -			of the grant	grant	and the second commence of the comment of the comme
48 79	Non produced assets	A	All cases	To be decide	ed on merits	
odijaa. oo o	other than land					00000000000000000000000000000000000000
49 80	Intangible Assets	<u>></u>	All cases	To be decid	ed on merits	TO THE CONTRACT OF THE PROPERTY OF THE CONTRACT OF THE CONTRAC
>	Investment	All	All cases	Upto 20% of	Above 20% of	
mumbers -000		Ha shrun Vin		original	original	
olenova - nov		ours land dec		appropriation	appropriation	
emonano di	***************************************			(15 digit line	(15 digit line	
	~	ecentra not		item) or Upto	item) or Above	
ocean are a	***************************************	The season.		Rs 100 crore,	Rs 100 crore,	and the second s

		and the state of t	MaN	New Service	New Instrun	New Instrument of Service	New Workshorn and Address of Property and Pr
	-	Category	Reporting Limit	Prior Approval Limit	Reporting Limit	Prior Approval Limit	
SI.No.	Object Code	Object Head	Category	Category	Category	Category	Remarks
				Afterward County	whichever is	whichever is	A constitution and a second and
					higher, subject	higher, subject	
	dog				to savings	to savings	~*************************************
					within the	within the same	er canthaggin
nap foreign					same section	section of the	
			OTHER STREET, AND STREET,		of the grant	grant	El-co-son
5	N S	Loans and Advances	All c	All cases	Upto 20% of	Above 20% of	THE TAXABLE PROPERTY OF TAXABLE PROPERTY O
					original	original	
		Bond.co.co			appropriation	appropriation	***************************************
***************************************					(15 digit line	(15-digit line	······································
-					item) or Upto	item) or Above	
o-dendericky, gg		######################################		er rekom ne vozo	Rs 100 crore,	Rs 100 crore,	
**************************************				***************************************	whichever is	whichever is	
**************************************				**************************************	higher, subject	hìgher, subject	
**************************************				т подражено до	to savings	to savings	-
	ne di Orania di Angeri	00**P000******************************		namen ang	within the	within the same	
en mendina an				·	same section	section of the	
	The state of the s	**************************************	Annual Angeles and Annual Annu		of the grant	grant	
22	56	Repayment of	Exempted	pted	Exem	Exempted	Charged Expenditure
		borrowings	:	w-0000- y g		-	
53	57	Subscription	All cases	1585	To be decide	To be decided on merits	Western Communication of the C
		**************************************	The state of the s		しきうしき レネ ここ		

Annexure 'B' to the Ministry of Finance OM No. 1(22)-8(AC)/2022 dated 23.02.2024

		00000840000 vc200	New:	New Service	New Instrum	ent of Service	
**************************************		***************************************	Reporting	Prior Approval	Reporting	Prior Approval	- complete
	~	Category	Limit	Limit		Limit	Remarks
SI.No.	Object	Object Head	Category	Category	Category	Category	
	Code			Company of the Agricultural Agr	A CONTRACTOR OF THE CONTRACTOR		AND THE PROPERTY OF THE PROPER
54	60	Other Capital	Allo	All cases	To be decide	To be decided on merits	
Clean No.		expenditure	grand variant state of the stat	Approximation for the first of the first of property of the company of the first of		adda katana i 1921 with One of Anna Colonia Co	
55	43	Suspense	Not Ap	Not Applicable	Not Ap	Not Applicable	Accounting
	00-4 00 00000				Andrews - Andrew	to de choloso essocialista de la contra (A), de se presenta de la contra portuna de la contra de la contra del	Adjustments nead
56	61	Depreciation	All o	All cases	To be decide	To be decided on merits	
57	62	Reserves	All o	All cases	To be decid	To be decided on merits	The state of the s
58	63	Inter Account	All	All cases	To be decide	To be decided on merits	
-C 100861-8-101		Transfers					
59	64	Writes Off of Losses	Allo	All cases	To be decide	To be decided on merits	The second secon
60	69	Deduct Receipts	Not Ap	Not Applicable	Not Ap	Not Applicable	Accounting
er sommen	31						Adjustments head
61	70	Deduct Recoveries	Not Ap	Not Applicable	Not Ap	Not Applicable	Accounting
omo pagenció	we canada			• Oldende N. Fanne			Adjustments head